10-15-2004

Call for Papers

Levy Institute

The Levy Economics Institute of Bard College

LEVY INSTITUTE

Call for Papers

The Distributional Effects of Government Spending and Taxation

October 15-16, 2004

The conference will focus on the distributional consequences of the public sector. Our main interest is the effects on personal distribution, i.e., on families and individuals. However, we are also interested in the relationship between the public sector and functional distribution of national income. Three sides of government activity will be encompassed. First, who benefits from government expenditures— that is, public consumption— such as schooling, highways, and police and fire protection? Second, who are the beneficiaries of government transfer programs? Third, who bears the tax burden? We are looking for papers which analyze governmental activity on both the federal level and on the state and local government level. We are also interested in papers that look at the distribution of both the costs and benefits of a single governmental program such as the Social Security system in the U.S.

Though the main focus of the conference will be on the American system, studies of other countries— especially, comparative studies among a set of countries— will also be considered for the conference. Particular consideration will also be given to papers that track changes over time or assess recent, significant government initiatives in a single country.

The conference will take place at the Levy Institute, which is located in Annandale-on-Hudson, about 100 miles north of New York City, in the beautiful Hudson River Valley. The Levy Institute will cover normal travel expenses to and from the conference and accommodation expenses.

If you are interested in presenting a paper, please send an abstract (about 500 words) of your proposed paper to both Edward Wolff (ew1@nyu.edu) and Ajit Zacharias (zacharia@levy.org) by March 15, 2004. Notification of decisions will be made by April 15, 2004.

www.levy.org

CONFERENCE

The Distributional Effects of Government Spending and Taxation

OCTOBER 15-16, 2004

The Levy Economics Institute of Bard College
Blithewood
Annandale-on-Hudson, New York

OBJECTIVE

The conference will focus on the distributional consequences of the public sector. Although its primary emphasis is on the effects on personal distribution, i.e., on families and individuals, it also will examine the relationship between the public sector and functional distribution of national income. Papers will analyze governmental activity on the federal, state, and local government levels and consider the distribution of both the costs and benefits of a single government program, such as the Social Security system in the United States. Though the main focus of the conference will be on the American system, studies of other countries—especially comparative studies among a set of countries—will also be presented.

HOW TO REGISTER

You may register for the conference by any of the following means:

- Fax the registration form with credit card information to 845-758-1149.
- Fill out the online registration form on our website (www.levy.org), but do not send credit card information. We will contact you about payment.
- Respond by e-mail to info@levy.org, but do not send credit card information. We will contact you about payment.
- Mail the registration form with payment or credit card information to The Levy Economics Institute of Bard College, Blithewood, PO Box 5000, Annandale-on-Hudson, NY 12504-5000.
- Respond by phone, with credit card information, to 845-758-7700 or 202-887-8464 (in Washington, D.C.).

Please register by October 8, 2004.

SUBSTITUTIONS, CANCELLATIONS, AND REFUNDS

Substitutions and cancellations must be made in writing or by e-mail. If you have registered and cannot attend, you may send a substitute. A full refund will be made if notice of cancellation is received by October 8, 2004. No refund will be made after that date. In the event that the conference is canceled, the Institute will refund the full conference fee, but cannot be responsible for any other costs incurred.

REGISTRATION

The Distributional Effects of Government Spending and Taxation

OCTOBER 15–16, 2004

Name

Title

Institution

Address

Phone Fax

E-mail

Note: If you are making reservations for more than one person, please send complete information for each person who will attend.

Conference registration fee: $50 per person

I will attend on: ☐ Friday, October 15 ☐ Saturday, October 16

I will be present for the following meals:

	October 15	October 16	
Continental breakfast	☐	☐	
Lunch	☐	☐	
Reception	☐	☐	
Dinner	☐		☐ I prefer vegetarian meals.

☐ **Payment enclosed.** Amount enclosed ($50 per person): ____________

Make checks payable to The Levy Economics Institute.

☐ **Bill my credit card.** ☐ Visa ☐ MasterCard

Credit card account number Expiration date

Name as it appears on card

Address (if different from registration form)

Signature of cardholder Date

PROGRAM

FRIDAY, OCTOBER 15

8:30–9:00 a.m. CONTINENTAL BREAKFAST AND REGISTRATION

9:00–9:15 a.m. WELCOME AND INTRODUCTION

Dimitri B. Papadimitriou, *President, Levy Institute*

9:15–11:00 a.m. SESSION 1

International Comparisons

CHAIR: **Dimitri B. Papadimitriou**, *President, Levy Institute*

Michael Foerster, *European Center Vienna* and *OECD*, and **Pierre Pestieau**, *University of Liege, CORE, CEPR,* and *Delta*

"The Generosity of the Welfare State toward the Elderly"

Jonathan Schwabish and **Timothy Smeeding**, *Maxwell School, Syracuse University*; **Lars Osberg**, *Dalhousie University*; **Michael Eriksen** and **Joseph T. Marchand**, *Maxwell School, Syracuse University*

"Income Distribution and Social Expenditures: A Cross-national Perspective"

DISCUSSANT: **Amy Ellen Schwartz**, *New York University*

11:00–11:30 a.m. BREAK

11:30 a.m.–1:00 p.m. SESSION 2

Cross-national Comparisons within Europe

CHAIR: **Edward N. Wolff**, *Levy Institute* and *New York University*

Holly Sutherland, *University of Cambridge, University of Essex,* and *DIW Berlin*

"The Effects of Taxes and Transfers on Household Incomes in the European Union"

Irwin Garfinkel, *Columbia University*; **Lee Rainwater**, *Harvard University*; and **Timothy Smeeding**, *Maxwell School, Syracuse University*

"Patterns of Economic Well-being: Full Income Distribution and Income Packages in Rich Countries"

DISCUSSANT: **Marc Lee**, *Canadian Centre for Policy Alternatives*

1:00–2:30 p.m. LUNCH

2:30–4:00 p.m. SESSION 3

Distributional Effects of Taxes and Government Spending in the U.S.

CHAIR: **Asena Caner**, *Levy Institute*

Edward N. Wolff, *Levy Institute* and *New York University*, and **Ajit Zacharias**, *Levy Institute*

"An Overall Assessment of the Distributional Consequences of Government Spending and Taxation in the U.S., 1989 and 2000"

Leonard E. Burman, *Urban Institute*, and **William G. Gale** and **Peter R. Orszag**, *The Brookings Institution*

"Distributional Effects of Tax Incentives for Saving"

DISCUSSANT: **Sourushe Zandvakili**, *University of Cincinnati*

4:00–4:30 p.m. BREAK

4:30–6:00 p.m. SESSION 4

Distributional Effects in Other Countries I

CHAIR: **Ajit Zacharias**, *Levy Institute*

Ann Harding, **Rachel Lloyd**, and **Neil Warren**, *NATSEM*, Canberra, Australia

"The Distribution of Taxes and Government Benefits in Australia"

Kwang Soo Cheong, *Johns Hopkins University*

"Distributional Effects of Personal Income Taxation in Korea"

DISCUSSANT: **Lars Osberg**, *Dalhousie University*

6:00–9:00 p.m. RECEPTION AND DINNER

KEYNOTE ADDRESS: **David Cay Johnston**, *New York Times*

"The Stealth Tax"

SATURDAY, OCTOBER 16

8:30–9:15 a.m. CONTINENTAL BREAKFAST

9:15–11:00 a.m. SESSION 5

Distributional Effects in Other Countries II

CHAIR: TBA

Leon Podkaminer, *The Vienna Institute for International Economic Studies (WIIW)*

"Distributional Effects of Evolving Spending and Tax Policies in Post-Socialist Poland"

Markus Jäntti, *Abo Akademi University*, Finland

"The Distribution of the Tax Burden in Finland, 1985–2001"

DISCUSSANT: **Steve Davies**, *Colorado State University*

11:00–11:30 a.m. BREAK

11:30 a.m.–1:00 p.m. SESSION 6

Distributional Effects at the Sub-national Level

CHAIR: TBA

Harvey Cutler, *Colorado State University*

"The Impact of Local Government Decisions on the Distribution of Income"

Howard Chernick and **Paul Sturm**, Hunter College, CUNY

"Explaining State/Local Fiscal Redistribution"

DISCUSSANT: **Elissa Braunstein**, *Political Economy Research Institute (PERI), University of Massachusetts*

1:00–2:30 p.m. LUNCH

2:30–4:00 p.m. SESSION 7

Distributional Effects of Public Education and Social Security

CHAIR: TBA

William R. Johnson, *University of Virginia*

"Are Public Subsidies to Higher Education Regressive?"

Barbara A. Butrica, *Urban Institute*; **Howard M. Iams**, *Social Security Administration*; and **Karen E. Smith**, *Urban Institute*

"The Changing Impact of Social Security on Retirement Income in the U.S."

DISCUSSANT: **Teresa Ghilarducci**, *University of Notre Dame*

4:00 p.m. RECEPTION

TRAVEL AND ACCOMMODATIONS

Bard College is in Annandale-on-Hudson, New York, on the east bank of the Hudson River, about 90 miles north of New York City and 220 miles southwest of Boston. **By rail:** Amtrak provides service from Penn Station in New York City and from Albany to Rhinecliff, about 9 miles south of Annandale. Taxi service is available at the station. **By automobile:** *From southern Connecticut,* follow I-84 to the Taconic State Parkway, take the Taconic north to the Red Hook/Route 199 exit, drive west on Route 199 through the village of Red Hook to Route 9G, turn right onto Route 9G, and drive north 1.6 miles. *From northern Connecticut,* take Route 44 to Route 199 at Millerton, drive west on Route 199, and proceed as from southern Connecticut. *From Massachusetts and northern New England,* take the Massachusetts Turnpike to Exit B-2 (Taconic Parkway), take the Taconic south to the Red Hook/Route 199 exit, and proceed as from southern Connecticut. *From New York City, New Jersey, and points south,* take the New York State Thruway to Exit 19 (Kingston), take Route 209 (changes to Route 199 at the Hudson River) over the Rhinecliff Bridge to Route 9G at the second light, turn left onto Route 9G, and drive north 3.5 miles. *From Albany,* take the New York State Thruway to Exit 19 and proceed as from New York City. **By air:** The nearest airports are Stewart International Airport in Newburgh, New York (about 45 minutes away by automobile), and Albany Airport (about 1 hour and 15 minutes away).

The Holiday Inn in Kingston has special rates for conference participants. For reservations, call 845-338-0400. (Mention the Levy Institute to obtain these rates). The Holiday Inn is located just off the New York State Thruway, Exit 19 in Kingston.

Dimitri B. Papadimitriou
President

The Levy
Economics Institute
of Bard College

October 15, 2004

Dear Colleague:

I am delighted to welcome you to the Levy Institute conference on "The Distributional Effects of Government Spending and Taxation."

The main focus of the conference is the distributional consequences of the public sector. Although its primary emphasis is on the effects on personal distribution, i.e. on families and individuals, it will also examine the relationship between the public sector and functional distribution of national income.

This conference represents the Levy Institute's commitment to continue its research into the distribution of income and wealth, and how this distribution affects the quality of life.

I trust you will enjoy the presentations and the discussions to follow. Your comments and suggestions are welcome.

Sincerely,

Dimitri B. Papadimitriou
President and Jerome Levy
Professor of Economics, Bard College

Blithewood □ Annandale-on-Hudson, New York 12504-5000 □ Tel: 845-758-7711 □ Fax: 845-758-9424

The Distributional Effects of Government Spending and Taxation
a conference of
The Levy Economics Institute
October 15-16, 2004

Participants

Wyn Achenbaum

Rubaba Ali
Levy Institute

Rania Antonopoulos
Levy Institute and New York University

Elissa Braunstein
Political Economy Research Institute

Barbara Butrica
Urban Institute

Kwang Soo Cheong
Johns Hopkins University

Howard Chernick
Hunter College

Michael Collins
U.S. Government Accountability Office

Harvey Cutler
Colorado State University

Steve Davies
Colorado State University

Claudio Dos Santos
Levy Institute

Ann Dunbar
Bureau of Economic Analysis

Diane Elson
Levy Institute and University of Essex

Michael Eriksen
Maxwell School, Syracuse University

Lynn Etheredge
George Washington University

Jonathan Barry Forman
University of Oklahoma College of Law

Michael Förster
European Center Vienna and OECD

William G. Gale
The Brookings Institution

Irwin Garfinkel
Columbia University

Teresa Ghilarducci
University of Notre Dame

Caren Grown
International Center for Research on Women

Greg Hannsgen
Levy Institute

Ann Harding
NATSEM, Canberra, Australia

James Heisler
Hope College

Howard M. Iams
Social Security Administration

Steven Insalaco
Calgary Enterprises, Inc.

Markus Jäntti
Abo Akademi University

William R. Johnson
University of Virginia

David Cay Johnston
New York Times

Fadhel Kaboub
University of Missouri-Kansas City

Sharon Daniel Kroeger

Hyunsub Kum
Levy Institute

Marc Lee
Canadian Centre for Policy Alternatives

Joseph T. Marchand
Maxwell School, Syracuse Unviersity

E. George Matthew
Dominican College

Lars Osberg
Dalhousie University

Dimitri Papadimitriou
Levy Institute

Pierre Pestieau
University of Liège, CORE, CEPR and Delta

Leon Podkaminer
The Vienna Institute for International Economic Studies

Brian Roach
Global Development and Environment Institute

Elizabeth Robinson
Congressional Budget Office

Jonathan Schwabish
Partnership for New York City

Amy Ellen Schwartz
New York University

Tim Smeeding
Maxwell School, Syracuse University

John Spillner
Dominican College

Ken Stockbridge
U.S. Government Accountability Office

Paul Sturm
Hunter College

Holly Sutherland
University of Cambridge and University of Essex

Kathy Sveikauskas

Zdravka Todorova
University of Missouri-Kansas City and Hobart and William Smith Colleges

Ray Towle
Levy Institute

Tsu-Yu Tsao
Bard College

Udaya Wagle
Marist College

Robert Walsh
School of Management, Marist College

Diane Wattenmaker
Cognitive Therapy Center of CT

Richard Wattenmaker
Cognitive Therapy Center of CT

Andrew Winnick
California State University, Los Angeles

Edward N. Wolff
Levy Institute and New York University

Ajit Zacharias
Levy Institute

Sourushe Zandvakili
University of Cincinnati

The Levy Economics Institute of Bard College

LEVY INSTITUTE

THE DISTRIBUTIONAL EFFECTS OF GOVERNMENT SPENDING AND TAXATION

A Conference of The Levy Economics Institute of Bard College

October 15–16, 2004

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9:15–11:00 a.m. SESSION 1

International Comparisons

CHAIR: **Dimitri B. Papadimitriou,** *President, Levy Institute*

Michael Förster, *European Centre Vienna* and *OECD;* **Mathieu Lefèbvre,** *CREPP* and *University of Liège;* and **Pierre Pestieau,** *University of Liège, CORE, CEPR* and *Delta*

"The Generosity of the Welfare State toward the Elderly"

Timothy Smeeding, *Maxwell School, Syracuse University;* **Lars Osberg,** *Dalhousie University;* **Jonathan Schwabish,** *Partnership for New York City;* **Michael Eriksen and Joseph T. Marchand,** *Maxwell School, Syracuse University*

"Income Distribution and Social Expenditures: A Cross-national Perspective"

DISCUSSANT: **Amy Ellen Schwartz,** *New York University*

11:00–11:30 a.m. BREAK

11:30 a.m. – 1:00 p.m. SESSION 2

Cross-national Comparisons within Europe

CHAIR: **Edward N. Wolff,** *Levy Institute* and *New York University*

Herwig Immervoll, *University of Cambridge* and *European Center Vienna;* **Horacio Levy,** *Universitat Autonoma de Barcelona;* **Christine Lietz,** *University of Cambridge;* **Daniela Mantovani,** *University of Cambridge* and *Prometeia,* Bologna; **Cathal O'Donoghue,** *National University of Ireland,* Galway, *IZA,* Bonn, and *ICER,* Turin; **Holly Sutherland,** *University of Cambridge, University of Essex,* and *DIW Berlin*; and **Gerlinde Verbist,** *University of Antwerp*

"The Effects of Taxes and Transfers on Household Incomes in the European Union"

Irwin Garfinkel, *Columbia University;* **Lee Rainwater,** *Harvard University;* and **Timothy Smeeding,** *Maxwell School, Syracuse University*

"Welfare State Expenditures and the Redistribution of Well-being: Children, Elders, and Others in Comparative Perspective"

DISCUSSANT: **Marc Lee,** Canadian Centre for Policy Alternatives

1:00–2:30 p.m. LUNCH

2:30–4:00 p.m. SESSION 3

Distributional Effects of Taxes and Government Spending in the U.S.

CHAIR: **Greg Hannsgen,** *Levy Institute*

Edward N. Wolff, *Levy Institute and New York University,* and **Ajit Zacharias,** *Levy Institute*

"An Overall Assessment of the Distributional Consequences of Government Spending and Taxation in the U.S., 1989 and 2000"

Leonard E. Burman, *Urban Institute;* **William G. Gale, Matthew Hall,** and **Peter R. Orszag,** *The Brookings Institution*

"Distributional Effects of Defined Contribution Plans and Individual Retirement Arrangements"

DISCUSSANT: **Sourushe Zandvakili,** *University of Cincinnati*

4:00–4:30 p.m. BREAK

4:30–6:00 p.m. SESSION 4

Distributional Effects in Other Countries I

CHAIR: **Diane Elson,** *Levy Institute* and *University of Essex*

Ann Harding, Rachel Lloyd, and **Neil Warren,** *NATSEM,* Canberra, Australia

"The Distribution of Taxes and Government Benefits in Australia"

Kwang Soo Cheong, *Johns Hopkins University*

"Distributional Effects of Personal Income Taxation in Korea"

DISCUSSANT: **Lars Osberg,** *Dalhousie University*

6:00–9:00 p.m. RECEPTION AND DINNER

KEYNOTE ADDRESS: **David Cay Johnston,** *New York Times*
"The Stealth Tax"

SATURDAY, OCTOBER 16

8:30–9:15 a.m. CONTINENTAL BREAKFAST

9:15–11:00 a.m. SESSION 5

Distributional Effects in Other Countries II

CHAIR: **Rania Antonopoulos,** *Levy Institute* and *New York University*

Leon Podkaminer, *The Vienna Institute for International Economic Studies (WIIW)*
"Distributional Effects of Evolving Spending and Tax Policies in Post-Socialist Poland"

Markus Jäntti, *Abo Akademi University,* Finland
"The Distribution of the Tax Burden in Finland, 1985–2001"

DISCUSSANT: **Steve Davies,** *Colorado State University*

11:00–11:30 a.m. BREAK

11:30 a.m. – 1:00 p.m. SESSION 6

Distributional Effects at the Sub-national Level

CHAIR: **W. Ray Towle,** *Levy Institute*

Harvey Cutler and **Stephen Davies,** *Colorado State University*
"The Impact of Local Government Decisions on the Distribution of Income"

Howard Chernick and **Paul Sturm,** *Hunter College, CUNY*
"Redistribution at the State and Local Level: Causes and Consequences"

DISCUSSANT: **Elissa Braunstein,** *Political Economy Research Institute (PERI), University of Massachusetts*

1:00–2:30 p.m. LUNCH

2:30–4:00 p.m. SESSION 7

Distributional Effects of Public Education and Social Security

CHAIR: **Caren Grown,** *Poverty Reduction and Economic Growth Team, International Center for Research on Women*

William R. Johnson, *University of Virginia*
"Are Public Subsidies to Higher Education Regressive?"

Barbara A. Butrica, *Urban Institute;* **Howard M. Iams,** *Social Security Administration;* and **Karen E. Smith,** *Urban Institute*
"The Changing Impact of Social Security on Retirement Income in the U.S."

DISCUSSANT: **Teresa Ghilarducci,** *University of Notre Dame*

4:00 p.m. RECEPTION

Rania Antonopoulos teaches economics at New York University and is a research associate at the Levy Institute. Her research interests are in international competitiveness and in feminist economics, which is different from the economics of gender in that it attempts to reconceptualize the economy by incorporating gender as a key socioeconomic category within economic theory. She is currently working with Maria Floro on gender disparities in asset building and wealth accumulation in Thailand and Ecuador. Antonopoulos has worked as a consultant for the United Nations Development Program and the Hudson Institute. In 2002, she joined Nilufer Cagatay and Diane Elson in initiating a program on "Knowledge Networking and Capacity Building on Gender, Macroeconomics, and International Economics," funded by the Ford Foundation; IDRC; and the United Nations Department for Economic and Social Affairs, Division for the Advancement of Women. Antonopoulos did her graduate work at New School University.

Elissa Braunstein is assistant research professor at the Political Economy Research Institute at the University of Massachusetts Amherst. Braunstein's main research focuses on gender, macroeconomics, and the economics of the household, with emphasis on the role of foreign direct investment in development. With the recent state fiscal crisis, however, she has also become interested in state and local finance, and is now completing a book on the structural and cyclical causes of that crisis.

Barbara Butrica, senior research associate at the Urban Institute, is a labor economist with research interests in aging and income dynamics. She has detailed knowledge of Social Security regulations and is currently involved in a number of projects that assess the impact of Social Security retirement and survivors programs on the economic well-being of the aged. Prior to joining the Urban Institute, she worked as a research analyst at Mercer Human Resource Consulting and before that as an economist at the Social Security Administration. Butrica received her Ph.D. in economics from Syracuse University in 1998.

Kwang Soo Cheong is assistant professor of finance in the Graduate Division of Business and Management at Johns Hopkins University. His research areas include corporate finance, public finance, industrial organization, and income distribution. He teaches various economics and finance courses in the Master of Science in Finance and M.B.A. programs. He received an M.A. in economics from Seoul National University in South Korea, and a Ph.D. from Stanford University. Previously, he taught at Stanford University and the University of Hawaii.

Howard Chernick is professor of economics at Hunter College and the Graduate Center of the City University of New York. He received a Ph.D. from the University of Pennsylvania in 1976. From 1978 to 1981 he was a senior economist in the Office of the Assistant Secretary for Planning and Evaluation of the U.S. Department of Health and Human Services. He is a research affiliate of the Institute for Research on Poverty at the University of Wisconsin, a past member of the board of the National Tax Association, and is currently on the board of Citizens for Tax Justice. Chernick has been a visiting professor at New School University, the Woodrow Wilson School at Princeton University, and the University of Rennes in Brittany, France. He has served as a technical adviser to the Financial and Fiscal Commission of the Republic of South Africa and the Territorial Development Service of OECD, and has been a member of a research group on intergovernmental finance in Sweden. He currently chairs the economics section of a study of the recovery of New York City from the 9/11/2001 terrorist attack on the World Trade Center, sponsored by the Russell Sage Foundation. Research interests include the public finances of big cities, fiscal federalism, welfare financing, and the economic well-being of low-income families.

Harvey Cutler is a professor of economics at Colorado State University. He has done work in applied time series analysis and computable general equilibrium (CGE) modeling. Using cointegration techniques, Cutler has published papers in macroeconomics, forecasting, economic history, international trade, and regional economics. He has spent considerable time collecting detailed data sets for CGE analysis and has published papers on employment-led growth and tax policies. He has also consulted extensively with local policymakers with respect to his CGE results.

Stephen Davies received his Ph.D. from Michigan State University. He is currently a professor in the Department of Agricultural and Resource Economics, Colorado State University, where he has been since 1985. He teaches econometrics, international agricultural trade, and agricultural marketing classes. He has worked extensively overseas. Davies was a specialist with the Michigan State University Rural Non-Farm Employment Project, Moshtohor, Egypt, for three years. Other international experience includes time in Pakistan (over a year in total), Indonesia, Russia, and Kazakhstan. The work in these countries included work on small enterprise development, a sector model of Pakistan's agriculture, and a generic multimarket framework which has been used to develop spreadsheet simulation models for Bangladesh, Pakistan, and India. Davies is currently working on a variety of topics related to econometrics, international trade, marketing, and regional and international development. He has been publishing methodology and applications papers in the area of panel data and time series models over the past five years. Davies is working on a number of projects with collaborators and former graduate students in Russia, Chile, and Saudi Arabia. Previous positions include two years at the Chase Manhattan Bank, New York City, as a commercial loan officer and one year in the Economic and Social Department, Food and Agricultural Organization (FAO) of the UN, Rome, Italy.

Diane Elson is senior scholar and director of the Gender Aware Macroeconomics Project of the Levy Institute, and a professor at the University of Essex, UK. Current research interests include gender and fiscal policy, and gender and international trade. Recent publications include: (with N. Cagatay) "The Social Content of Macroeconomic Policies," *World Development* (Vol. 28, No. 7, July 2000); (with D. Budlender, G. Hewitt, and T. Mukhopadhyay), *Gender Budgets Make Cents*, Commonwealth Secretariat, London,(2002);(with A. Norton), *What's Behind the Budget? Politics, Rights and Accountability in the Budget Process*, Overseas Development Institute, London (2002); (with H. Keklik), *Progress of the World's Women 2002*, UNIFEM, New York (2002); "Engendering Government Budgets in the Context of Globalisation(s)," *International Feminist Journal of Politics*, forthcoming; "Social policy and macroeconomic performance: integrating 'the economic' and 'the social,'" in T. Mkandawire (ed.) *Social Policy in a Development Context*, Palgrave, forthcoming. Elson is a member of the UN Millennium Project Task Force, a member of the Advisory Committee for UNRISD Policy Report on Gender and Development, and vice president of the International Association for Feminist Economics.

Michael Eriksen is a second-year Ph.D. student in economics at the Maxwell School of Citizenship and Public Affairs at Syracuse University. He currently serves as a research associate to Stuart Rosenthal at the Center for Policy Research. His research interests are centered around income inequality and social policy. He received his B.A., magna cum laude, from Gonzaga University in Spokane, WA.

Michael F. Förster is a research fellow at the European Centre, Vienna, where he has directed the research program "Incomes, Poverty, and Social Policy Modelling" since 2000, and an administrator (economist) at the OECD, Paris. Förster has been working at the OECD Directorate for Employment, Labour and Social Affairs since 1986. Between 1994 and 1996, he was coordinator of an international research network, the Luxembourg Employment Study. His research interests and expertise focus on international comparative analysis in the areas of income distribution, inequalities, poverty, social exclusion, evaluation of social policies and transitional economies. Förster studied economics at the Universities of Vienna (M.A.) and Saarbrücken, and holds a Ph.D. from University of Liège. He gives presentations at international conferences and is the author of various journal articles, numerous research papers, and book contributions. His most recent publications are "International Comparisons of Income Inequality and Poverty: Findings from the Luxembourg Income Study" (with Koen Vleminckx), in *Socio-Economic Review* (2004/2), and "Understanding Social Inclusion in a Larger Europe: an Open Debate" (editor, with F. Maas and B. Marin). *EUROSOCIAL* Nr. 71.

William G. Gale is the Arjay and Frances Fearing Miller Chair in Federal Economic Policy in the Economic Studies Program at the Brookings Institution, and codirector of the Tax Policy Center, a joint venture of the Urban Institute and Brookings. His areas of expertise include tax policy, budget and fiscal policy, and public and private saving behavior and pensions. Before joining Brookings in 1992, Gale was an assistant professor in the department of economics at the University of California at Los Angeles, and a senior staff economist for the Council of Economic Advisers. Gale has written extensively in academic journals and popular outlets, and is coeditor of *Rethinking Estate and Gift Taxation, Economic Effects of Fundamental Tax Reform,* and *Private Pensions and Public Policies.*

Irwin Garfinkel is the Mitchell I. Ginsberg Professor of Contemporary Urban Problems and chair of the Social Indicators Survey Center at the Columbia University School of Social Work. He has authored or coauthored over 150 scientific articles and 11 books on poverty, income transfers, program evaluation, and child support. His most recent book is entitled *Fathers Under Fire: The Revolution in Child Support Enforcement.* His research on child support influenced legislation in Wisconsin and other American states, the U.S. Congress, Great Britain, Australia, and Sweden. He is currently the coprincipal investigator of the New York City Social Indicators Survey and the Fragile Families and Child Well-being Study.

Teresa Ghilarducci is an associate professor of economics at the University of Notre Dame and director of the Higgins Labor Research Center at the University. Her forthcoming book, *The Attack on Retirement,* for Princeton University Press, investigates the effect of pension losses on older Americans. Her book *Labor's Capital: The Economics and Politics of Employer Pensions,* MIT Press, won an Association of American Publishers award in 1992. She coauthored *Portable Pension Plans for Casual Labor Markets* in 1995. Professor Ghilarducci publishes in refereed journals and testifies frequently before the U.S. Congress. She served on the Pension Benefit Guaranty Corporation's Advisory Board from 1995–2002, and on the Board of Trustees of the State of Indiana Public Employees' Retirement Fund from 1997–2002. Her research has been funded by the U.S. Department of Labor, the Ford Foundation, and the Retirement Research Foundation.

Caren Grown is director of the poverty reduction and economic governance team at the International Center for Research on Women, where she leads research on asset accumulation and women's property rights and the impact of multilateral and national economic policies on gender equality. From 1992–2001, Grown was a senior program officer at the John D. and Catherine T. MacArthur Foundation in Chicago, Illinois, where she managed research networks and competitions on a wide range of economic issues. Before joining the MacArthur Foundation, Grown was an economist with the Center for Economic Studies at the U.S. Bureau of the Census. She has guest coedited three special issues of *World Development* on macroeconomics, international trade, and gender inequality, and is the coauthor with Kathleen Barnett of "Gender Impacts of Government Revenue Collection: The Case of Taxation," a Commonwealth Secretariat Economic Paper. Grown holds M.A. and Ph.D. degrees in economics from New School University and a bachelor's degree in political science from UCLA.

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Lars Osberg is the McCulloch Professor of Economics of Dalhousie University. His major fields of research interest are the extent and causes of poverty and economic inequality, with particular emphasis in recent years on social policy, social cohesion, and the implications of unemployment and structural change in labor markets. Osberg is the author of numerous refereed articles, book chapters, reviews, reports, and other publications. His first book was *Economic Inequality in Canada* (Butterworths 1981), and the most recent is *The Economic Implications of Social Cohesion* (University of Toronto Press 2003). There have been 10 others, including *Vanishing Jobs: Canada's Changing Workplaces,* with F. Wien and J. Grude (J. Lorimer 1995); *The Unemployment Crisis: All for Naught,* with B. MacLean (McGill-Queen's University Press 1996); and *Hard Money, Hard Times,* with P. Fortin (J. Lorimer 1998). Osberg currently is review editor for the *Review of Income and Wealth* and is a past president of the Canadian Economics Association. He received his undergraduate education at Queen's University, Kingston, Ontario, and the London School of Economics and Political Science, and earned his Ph.D. in economics from Yale University.

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